Exhibit A

12-12020-mg Doc 5191-1 Filed 09/24/13 Entered 09/24/13 16:16:33 Exhibit Exhibit A Pg 2 of 3

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWENTY-FOURTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

| | | CI | Claims to be Disallowed and Expunged | | | | | | | Surviving Claims | | | |
|---|--|------------------------|--------------------------------------|---|--------------------------|----------|--|------------------------|--------------------------|--|--------------------------|--|--|
| 1 | Name of Claimant Aldine Independent School District Tax Office 14909 Aldine Westfield Road Houston, TX 77032 | Claim Number 275 | Date Filed 07/12/2012 | Claim Amount \$0.00 Administrative Priority \$0.00 Administrative Secured \$7,753.89 Secured \$0.00 Priority \$0.00 General Unsecured | | | Name of Claimant Aldine Independent School District Tax Office 14909 Aldine Westfield Road Houston, TX 77032 | Claim Number 317 | Date Filed 07/23/2012 | Claim Amount \$0.00 Administrative Priority \$0.00 Administrative Secured \$13,380.48 Secured \$0.00 Priority \$0.00 General Unsecured | | Asserted Case Number 12-12020 | |
| 2 | BellSouth Telecommunications, Inc. James Grudus, Esq. c/o AT&T Services, Inc One AT&T Way, Room 3A218 Bedminster, NJ 07921 | 67 | 06/06/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,332.68 General Unsecured | | 12-12032 | BellSouth Telecommunications, Inc. James Grudus, Esq. c/o AT&T Services, Inc One AT&T Way, Room 3A218 Bedminster, NJ 07921 | 4433 | 11/12/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,439.12 General Unsecured | | 12-12020 | |
| 3 | Department of the Treasury - Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346 | 4546 | 11/13/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$184.38 Priority \$17,673.59 General Unsecured | | 12-12042 | Department of the Treasury - Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346 | 6865 | 06/25/2013 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$29.14 Priority \$17,527.48 General Unsecured | | 12-12042 | |
| 4 | DLJ Mortgage Capital, Inc. R. Colby Allsbrook, Esq. Director and Counsel Credit Suisse Securities (USA) LLC 11 Madison Avenue New York, NY 10010 | 1371 | 10/17/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured | | 12-12020 | DLI Mortgage Capital, Inc. R. Colby Allsbrook, Esq., Director and Counsel Credit Suisse Securities (USA) LLC 11 Madison Avenue New York, NY 10010 | 3628 | 11/07/2012 | \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured | LLC | 12-12032 | |
| | | | | | | | DLJ Mortgage Capital, Inc. R. Collby Allsbrook, Esq., Director and Counsel Credit Suisse Securities (USA) LLC 11 Madison Avenue New York, NY 10010 | 3630 | 11/07/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured | | 12-12019 | |
| 5 | HAYNSWORTH SINKLER BOYD PA C/O TARA E. NAUFUL, ESQ. 134 MEETING ST, 4TH FLOOR CHARLESTON, SC 29401 | 1399 | 10/18/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$885.00 General Unsecured | | 12-12032 | HAYNSWORTH SINKLER BOYD PA C/O TARA E. NAUFUL, ESQ. 134 MEETING ST, 4TH FLOOR CHARLESTON, SC 29401 | 6771 | 03/05/2013 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,036.50 General Unsecured | | 12-12032 | |
| 6 | KENOSHA WATER UTILITY 4401 GREEN BAY RD KENOSHA, WI 53144 | 248 | 07/02/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$223.70 General Unsecured | | 12-12032 | Kenosha Water Utility 4401 Green Bay Road Kenosha, WI 53144 | 1288 | 10/15/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$42.27 General Unsecured | | 12-12032 | |
| 7 | Nevada Department of Taxation Attn Bankruptcy Section 555 E Washington Ave #1300 Las Vegas, NV 89101 | 272 | 07/09/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,063.68 Priority \$101.81 General Unsecured | | 12-12032 | Nevada Department of Taxation Attn Bankruptcy Section 555 E Washington Ave #1300 Las Vegas, NV 89101 | 1229 | 10/15/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$2,241.83 Priority \$205.84 General Unsecured | | 12-12032 | |
| 8 | New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300 | 6835 | 03/13/2013 | \$63.53 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300 | 6857 | 06/10/2013 | \$24.78 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | |

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWENTY-FOURTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

| | Claims to be Disallowed and Expunged | | | | | Surviving Claims Asserted | | | | | | Asserted |
|----|---|-----------------|------------|--|-------------------------|---------------------------|---|-------|------------|--|-------------------------|----------|
| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Case | Name of Claimant | Claim | Date Filed | Claim Amount | Asserted Debtor Name | Case |
| 9 | Pennsylvania Department of Revenue Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 | 456 | 09/06/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$381,383.00 Secured \$81,663.29 Priority \$48,657.08 General Unsecured | Executive | | Pennsylvania Department of Revenue Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 | 6849 | 05/03/2013 | | Executive | 12-12028 |
| 10 | Prodigus Opportunity Fund, LLC 402 Macy Dr Rosewell, GA 30076-6353 | 2520 | 11/06/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,401,964.43 General Unsecured | | 12-12032 | Prodigus Opportunity Fund, LLC c/o Montage Financial Group, Inc. 22292 Rancho Viejo Rd., Suite 216 San Juan Capistrano, CA 92675 | 6862 | 06/17/2013 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,401,964.43 General Unsecured | | 12-12032 |
| 11 | Resource Title Agency Inc. Christian M. Bates, Esq. Corsaro & Associates Co., LPA 28039 Clemens Road Westlake, OH 44145 | 3590 | 11/08/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$35,491.00 General Unsecured | | 12-12032 | Resource Title Agency Inc. Christian M. Bates, Esq. Corsaro & Associates Co., LPA 28039 Clemens Road Westlake, OH 44145 | 6837 | 03/29/2013 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$35,491.00 General Unsecured | | 12-12032 |
| 12 | Resource Title Agency Inc. Christian M. Bates, Esq. Corsaro & Associates Co., LPA 28039 Clemens Road Westlake, OH 44145 | 3648 | 11/08/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$168,560.70 General Unsecured | | 12-12042 | Resource Title Agency Inc. Christian M. Bates, Esq. Corsaro & Associates Co., LPA 28039 Clemens Road Westlake, OH 44145 | 6838 | 03/29/2013 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$168,560.70 General Unsecured | • | 12-12042 |
| 13 | RICHARDS LAYTON & FINGER PA ATTN MARISA A. TERRANOVA, ESQ. ONE RODNEY SQUARE 920 NORTH KING STREET WILMINGTON, DE 19801 | 3750 | 11/08/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$269.50 General Unsecured | | | RICHARDS LAYTON & FINGER PA ATTN MARISA A. TERRANOVA, ESQ. ONE RODNEY SQUARE 920 NORTH KING STREET WILMINGTON, DE 19801 | 4318 | 11/09/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,019.50 General Unsecured | | 12-12029 |
| 14 | STATE OF FLORIDA - DEPARTMENT OF REVENUE BANKRUPTCY SECTION FREDERICK F. RUDZIK PO BOX 6668 TALLAHASSEE, FL 32314-6668 | 316 | 07/23/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$26,245.56 Priority \$0.00 General Unsecured | | 12-12032 | State of Florida - Department of Revenue Frederick F. Rudzik, Claimants Attorney Bankruptcy Section PO Box 6668 Tallahassee, FL 32314-6668 | 4753 | 11/14/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$29,507.21 Priority \$0.00 General Unsecured | | 12-12032 |
| 15 | United Parcel Service c/o Receivable Management Services (RMS) PO Box 4396 Timonium, MD 21094 | 172 | 06/25/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$142.30 General Unsecured | | 12-12031 | United Parcel Service c/o Receivable Management Services (RMS) PO Box 4396 Timonium, MD 21094 | 877 | 10/01/2012 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$175.66 General Unsecured | | 12-12031 |